A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, ACTING IN ITS CAPACITY AS THE GOVERNING BODY OF THE ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT, ADOPTING THE NON-AD VALOREM ASSESSMENT ROLL FOR ANNUAL ASSESSMENTS AGAINST REAL PROPERTY LOCATED WITHIN THE ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT COMMENCING FISCAL YEAR 2022.

WHEREAS, the Mayor and City Commission of the City of Miami Beach and Miami-Dade County Board of County Commissioners ("County") approved the creation of the Allison Island Security Guard Special Taxing District ("Special Taxing District") pursuant to City Resolution No. 89-19604 and County Ordinance No. 89-125, in order to provide 24-hour security guard service to Allison Island; and

WHEREAS, the Special Taxing District is located entirely within the City of Miami Beach ("City"), and Section 18-3.1 of the Code of Miami-Dade County provides that for a special taxing district located entirely within municipal boundaries, the County may designate the governing body of the municipality as the governing body of the special taxing district, subject to a majority vote of the qualified electors residing in the district; and

WHEREAS, pursuant to Resolution No. 2018-30575, the City Commission requested the transfer of control of the Special Taxing District from Miami-Dade County to the City of Miami Beach, and subsequently approved the execution of an interlocal agreement to transfer control of the Special Taxing District from the County to the City pursuant to Resolution No. 2019-30750; and

WHEREAS, on June 4, 2019, the County adopted Resolution No. R-590-19, which approved the interlocal agreement and the transfer of control of the Special Taxing District; and

WHEREAS, in addition, on June 4, 2019, the County passed and adopted Resolution No. R-591-19, which called a special election for the affected residents to approve the transfer of control of the Special Taxing District from the County to the City; and

WHEREAS, pursuant to Resolution No. 2020-31145, the City Commission ratified and accepted: a) County Resolution No. R-590-19 approving the transfer of control of the Special Taxing District and the interlocal agreement, and b) County Resolution No. R-591-19, calling for a special election for qualified electors residing in the Special Taxing District to approve or disapprove the transfer of control of the Special Taxing District from the County to the City; and

WHEREAS, the special election was conducted within the Special Taxing District on December 17, 2019; and

WHEREAS, a majority of the qualified electors residing in the Special Taxing District approved the transfer of control of the Special Taxing District from the County to the City; and

WHEREAS, pursuant to Resolution No. 2020-31176, the City expressed its intent to use the uniform method for collecting non-ad valorem assessments to be levied within the Special Taxing District in accordance with Section 197.3632 of the Florida Statutes; and

WHEREAS, the proposed non-ad valorem assessment recommended by the Administration commencing FY 2022 is \$4,595.74, per residential unit, for real property located within the boundaries of the Special Taxing District, as reflected in Attachment A, a copy of which is incorporated by reference herein ("Attachment A"), which assessment will fund the FY 2022 budget for the Special Taxing District. This non-ad valorem assessment is \$208.60, or 4.3%, less than the FY 2021 non-ad valorem assessment of \$4,804.35, per residential unit, and would generate proceeds of approximately \$216,000; and

WHEREAS, after due consideration, the Mayor and City Commission finds that the proposed assessments, as set forth in Attachment A, provide an equitable method of funding the provision of security guard services by fairly and equitably allocating the cost to the specially benefited properties, based upon the number of lots/units attributed to each tax parcel/folio of property within the Special Taxing District; and

WHEREAS, the non-ad valorem assessments will be placed on the 2021 Combined Property Tax Bill and collected by the Miami-Dade County Tax Collector; and

WHEREAS, the non-payment of the assessments when due, will cause a tax certificate to be issued against such properties and such properties will be subject to the same collection procedures as for ad valorem taxes, including loss of title; and

WHEREAS, the Mayor and City Commission desire to authorize and designate the City Manager to certify the Non-Ad Valorem Assessment Roll on a compatible electronic medium to the Miami-Dade County Tax Collector in accordance with Section 197.3632(5)(a) of the Florida Statutes.

NOW, THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, that the City Commission, acting in its capacity as the governing body of the Allison Island Security Guard Special Taxing District, hereby adopts the attached Non-Ad Valorem Assessment Roll, as set forth in Attachment A, for annual assessments against real property located within the Allison Island Security Guard Special Taxing District, commencing Fiscal Year 2022, and authorize and designate the City Manager to certify the Non-Ad Valorem Assessment Roll on compatible electronic medium to the Miami-Dade County Tax Collector in accordance with Section 197.3632(5)(a) of the Florida Statutes.

PASSED AND ADOPTED this 9th day of September, 2021.

ATTEST:

CORP ORATED Dan Gelber, Mayor

Rafael E. Granado, City Clerk

APPROVED AS TO FORM & LANGUAGE & FOR EXECUTION

City Attorney

Date

STATE OF FLORIDA COUNTY OF MIAMI-DADE

I, RAFAEL E. GRANADO, City Clerk of the City of Miami Beach, Florida, do hereby certify that the above and foregoing is a true and correct copy of the original thereof on file in this office.

WITNESS my hand and seal of said City this 10 day of 1 September , 21

Rafael E. Granado

City Clerk of the City of Miami Beach, Florida